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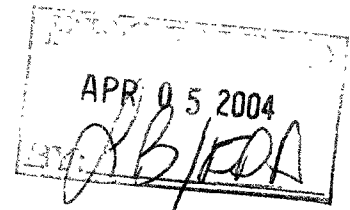
Facsimile 303-894-9239
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April 2, 2004

Susan D. Brienza
(303) 894-6146
sbrienza@pattonboggs.com

Via Federal Express

Dr. Susan Walker
Director, Division of Dietary Supplements Program
Office of Nutritional Products, Labeling & Dietary Supplements
Food and Drug Administration
Center for Food Safety and Applied Nutrition
5100 Paint Branch Parkway
College Park, MD 20740-3835



NDI Notification for Phyto-derived Ceramides

Dear Dr. Walker:

Enclosed you will find the original and two copies of a New Dietary Ingredient Notification for the ingredient Phyto-derived Ceramides. I am filing this on behalf of our client, Soft Gel Technologies, Inc., a dietary supplement, cosmetic, and R&D company located in Los Angeles, California. This Notification is being filed pursuant to Section 8 of the Dietary Supplement Health and Education Act, and 21 C.F.R. sec. 190.6, given that Phyto-derived Ceramides appears to be a new dietary ingredient. Also, pursuant to that regulation, you will find attached to this NDI Notification, copies of all of the articles and reports cited therein.

Please notify me of the receipt of this Notification, by your office, at the address above or via e-mail. If you should have any questions about this Notification submission, please contact me at 303-894-6146, or at sbrienza@pattonboggs.com. Thank you in advance.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Susan D. Brienza'.
Susan D. Brienza

SDB:mb
Enclosures

cc: Mr. Ronald Udell

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